IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of	MAIL STOP RCE
Shinsuke MATSUMOTO et al.	Group Art Unit: 1796
Application No.: 10/577,557) Examiner: Melissa A. Winkler
Filed: April 28, 2006	Confirmation No.: 8186
For: FLEXIBLE POLYURETHANE FOAM AND USE THEREOF))

AMENDMENT AND SUBMISSION OF DECLARATION UNDER 37 C.F.R. §1.132

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

In response to the Official Action dated May 13, 2009, please amend the above-identified patent application as follows: